

# LIFE, ACCIDENT AND HEALTH INSURERS

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_  
 Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_  
 REQUIRED FILINGS IN THE STATE OF: SOUTH DAKOTA \*\*\* Filings Made During the Year 2015

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2"x14")	2	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	xxx	3/1	NAIC	
	2	Quarterly Financial Statement (8 1/2" x 14")	1	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 1/2"x14")	1	EO	xxx	3/1	NAIC	
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	1	EO	xxx	4/1	NAIC	
	11	Analysis of Annuity Operations by Lines of Business	1	EO	xxx	4/1	NAIC	
	12	Analysis of Increase in Annuity Reserves During Year	1	EO	xxx	4/1	NAIC	
	13	Credit Insurance Experience Exhibit	1	EO	xxx	4/1	NAIC	
	14	Health Care Exhibit (Parts 1, 2 and 3) Supplement	1	EO	xxx	4/1	NAIC	
	15	Health Care Exhibit's Allocation Report Supplement	1	EO	xxx	4/1	NAIC	
	16	Interest Sensitive Life Insurance Products Report	1	EO	xxx	4/1	NAIC	
	17	Investment Risk Interrogatories	1	EO	xxx	4/1	NAIC	
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	1	EO	xxx	4/1	NAIC	
	19	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	1	EO	xxx	4/1	NAIC	
	20	Long-term Care Experience Reporting Forms	1	EO	xxx	4/1	NAIC	
	21	Management Discussion & Analysis	1	EO	xxx	4/1	Company	
	22	Medicare Supplement Insurance Experience Exhibit	1	EO	xxx	3/1	NAIC	
	23	Medicare Part D Coverage Supplement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	24	Risk-Based Capital Report	1	EO	xxx	3/1	NAIC	
	25	Schedule SIS	1	N/A	N/A	3/1	NAIC	
	26	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	
	27	Supplemental Schedule O	1	EO	xxx	3/1	NAIC	
	28	Trusted Surplus Statement	1	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	29	Workers' Compensation Carve-Out Supplement	1	EO	xxx	3/1	NAIC	
	30	Supplemental XXX/AXXX Reinsurance Exhibit	1	EO	xxx	4/1	NAIC	
		<b>Actuarial Related Items</b>						
	31	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	1	EO	xxx	3/1	Company	
	32	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	33	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	34	Actuarial Certification regarding use 2001 Preferred Class Table	1	EO	xxx	3/1	Company	
	35	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	1	N/A	xxx	4/30	Company	
	36	Actuarial Opinion	1	EO	xxx	3/1	Company	
	37	Actuarial Opinion on X-Factors	1	EO	xxx	3/1	Company	
	38	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	1	EO	xxx	3/1	Company	
	39	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	1	EO	xxx	3/1	Company	
	40	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	1	EO	xxx	3/1	Company	
	41	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	42	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	1	EO	xxx	3/1	Company	
	43	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	
	44	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	1	EO	xxx	3/1, 5/15, 8/15, 11/15	Company	

	45	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	46	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	1	EO	xxx	3/1,5/15, 8/15, 11/15	Company	
	48	RBC Certification required under C-3 Phase I	1	EO	xxx	3/1	Company	
	49	RBC Certification required under C-3 Phase II	1	EO	xxx	3/1	Company	
	50	Statement on non-guaranteed elements - Exhibit 5 Int. #3	1	EO	xxx	3/1	Company	
	51	Statement on par/non-par policies – Exhibit 5 Int. 1&2	1	EO	xxx	3/1	Company	
	52	RAAIS required by Actuarial Opinion and Memorandum Regulation (Model 872), Section 7A(5)	1	N/A	xxx	3/1	Company	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	60	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	61	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	62	Risk-Based Capital Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	63	Risk-Based Capital .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	64	Separate Accounts Electronic Filing	xxx	EO	xxx	3/1	NAIC	
	65	Separate Accounts .PDF Filing	xxx	EO	xxx	3/1	NAIC	
	66	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	
	67	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	
	68	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	69	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	
	70	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	1	EO	N/A	6/1	Company	
	82	Audited Financial Reports	1	EO	xxx	6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	
	85	Independent CPA (change)	1	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A	N/A		Company	
	88	Request for Exemption to File	1	N/A	N/A		Company	
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO	xxx	3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA	1	EO	xxx	3/1	Company	
	91	Relief from the Requirements for Audit Committees	1	EO	xxx	3/1	Company	
		<b>V. STATE REQUIRED FILINGS***</b>						
	101	Premium Tax Return	1	0	1	03-01-2015	State	See note: C, D, E,F,N,P,Q,R,S,T
	102	State Page	1	0	1	03-01-2015	NAIC	See note: R
	103	Schedule T	1	0	1	03-01-2015	NAIC	See note: R
	104	Statement of Deposit	1	0	0	03-01-2015	Company	Domestic only
	105	Quarterly Payment Voucher	1	0	1	04-30, 07-31, 10-31, 01-31-16	State	See note: D, S
	106	Publication Statement	1	0	1	03-01-2015	State	See note: T
	107							

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

\*\*\*For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: [http://www.naic.org/public\\_lead\\_state\\_report.htm](http://www.naic.org/public_lead_state_report.htm)

	<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A Required Filings Contact Person:	Luann Johnson <a href="mailto:Luann.Johnson@state.sd.us">Luann.Johnson@state.sd.us</a> 605-773-3563
	B Mailing Address: -- <b>NEW ADDRESS</b>	South Dakota Division of Insurance 124 So. Euclid Ave – 2 <sup>nd</sup> Floor Pierre, SD 57501
	C <b>PREMIUM TAX RETURN COMPLETED ELECTRONICALLY:</b>	Go to the following to complete the form: <a href="http://tritechsoft.com/efileNet/sdefiledefault.asp">tritechsoft.com/efileNet/sdefiledefault.asp</a>
	D Mailing Address for Premium Tax <b>PAYMENTS AND VOUCHER:</b>	South Dakota Remittance Center PO Box 5055 Sioux Falls, SD 57117  OR ground delivery: South Dakota Remittance Center 300 S. Sycamore Avenue #102 Sioux Falls, SD 57110
	E Delivery Instructions:	Postmarked NO LATER than March 1 <sup>st</sup> or a penalty will apply <b>NO EXCEPTIONS</b>
	F Late Filings:	A Penalty of 1.5% will apply on premium tax fees postmarked after March 1 <sup>st</sup> .
	G Original Signatures:	Not Required
	H Signature/Notarization/Certification:	
	I Amended Filings:	
	J Exceptions from normal filings:	
	K Bar Codes (State or NAIC):	
	L Signed Jurat:	Domestic companies only.
	M NONE Filings:	
	N Filings new, discontinued or modified materially since last year: 2014 TAX RETURNS MUST BE FILED ELECTRONICALLY.	2014 year-end tax returns must be filed electronically. Go to: <a href="http://Tritechsoft.com/efileNet/sdefiledefault.asp">Tritechsoft.com/efileNet/sdefiledefault.asp</a>
	P Foreign companies <b>are not required</b> to file the annual statement or the diskette.	
	Q 2014 PREMIUM TAX FORMS – FILED ELECTRONICALLY ONLY	Go to the following to file: <a href="http://tritechsoft.com/efileNet/sdefiledefault.asp">tritechsoft.com/efileNet/sdefiledefault.asp</a>
	R <b>ELECTRONICALLY</b> attach both the State Page and Schedule T to the Premium Tax Return. <b>DO NOT SEND UNDER SEPARATE COVER</b>	Instructions will be on Tri-Tech's site.
	S If previous tax year liability exceeds \$5,000 then quarterly payments are required.	Due: 04-30, 07-31, 10-31, 01-31-2016
	T Publication Statement – Send to Keith Jensen @ SD Newspaper Services as noted on the form. <b><u>DO NOT send a copy to the SD Division of Insurance</u></b>	<b>Note: Not all companies are required to file the publication statement. A listing of companies required to file is available at <a href="http://www.dlr.sd.gov/insurance">www.dlr.sd.gov/insurance</a>. Click on 'Companies' then 'filings &amp; forms'. Go to the Publication Statement area.</b>

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "X" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital .PDF Filing*** is the .pdf file for risk-based capital data.

The ***Separate Accounts Electronic Filing*** includes the separate accounts annual statement and investment schedule detail.

The ***Separate Accounts .PDF Filing*** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplement .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Electronic Filing*** includes the quarterly statement data.

The ***Quarterly .PDF Filing*** is the .pdf for quarterly statement data.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. . **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

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